Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Tackley Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	7th May 2026
Year ending:	31 March 2026	Date audit carried out:	Between 26th April and 7th May 2026

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chair of the Council:

I completed the year-end audit review of Tackley Parish Council remotely between 26th April and 7th May 2026. I would take this opportunity to thank Cherie for her responses to my enquiries.

I reviewed the information available on https://tackley-pc.gov.uk/

I was able to access the majority of documents on the website and was provided additional documents by the Clerk and RFO by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- It is disappointing to see in the minutes that at some meetings councillors had not read the minutes of the previous meeting, and therefore did not feel they were in a position to approve them. Whilst it is common practice for Clerk's to go ahead with any actions agreed at meetings prior to the minutes being approved, it is in everyone's best interests to read the minutes as soon as possible after they have been produced to ensure that any potential errors/misunderstandings are picked up quickly, and not a couple of months after the action has taken place when it is less likely to be able to be rectified.

- I would suggest that you formalise a process for Internal Controls Checks and that it is minuted when these checks have taken place, so all councillors (who are equally liable for the actions/inactions of the council) know that the checks have taken place.

- It is also best practice to include regular (it is for you to decide how regular is regular enough for your council) reviews of the spend against budget throughout the year. Again this ensures that all councillors know the review has taken place and gives them the opportunity to pick up on unexpected situations that may be having an impact of the finances of the council as soon as possible.

I have ticked ‘not covered’ to statements F, and K of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself exempt from a limited assurance review in 24-25.

I have ticked ‘no’ to statements M, and O of the Internal Audit Report for the following reasons:

- The inspection period for the exercise of elector’s rights for 24-25 was 31 days which is more than the mandatory 30 days. My view is that a council should not be ‘marked down’ for giving members of the public longer to inspect records than they are legally required to do so, therefore I do not see this as a failure in any way, but given that the External Auditor raised this in the last report as a ‘minor technical breach’ and they stated that they expect the council to take this into account when completing Assertion 4 on the Annual Governance Statement, it stands to reason that they also require me to tick ‘no’ to statement M of the report.
- The Parish Council does not have a Publication Scheme, and Data Protection Policy. Templates for these policies can be obtained from OALC.

I was able to answer ‘yes’ to all other relevant questions and have signed the Return as required.

Yours sincerely,

K. Buttle

Mrs Kirsty Buttle
Internal Auditor to the Council
07985 203029
kirstybuttle@hotmail.co.uk

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2025	**Year ending 31 March 2026**
1. Balances brought forward	11734	11236
2. Annual precept	29425	32039
3. Total other receipts	4936	1253
4. Staff costs	10407	10965
5. Loan interest/capital repayments	0	0
6. Total other payments	24452	22990
7. Balances carried forward	11236	10573
8. Total cash and investments	11236	10573
9. Total fixed assets and long-term assets	119044	119044
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed.